

Exhibit 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 333: EXHIBIT 1 - NO GUARANTEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	DESOTO COUNTY PARTNERS LP 348 ENTERPRISE DR VALDOSTA, GA 31601-5169	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22128	\$124,320.26	No Guarantee Claim
2	SMURFIT KAPPA ACQUISITIONS F/K/A JSG ACQUISITIONS F/K/A MDCP ACQUISITIONS I ATTN: BRENDAN GLYNN BEECH HILL DUBLIN, 4 IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15914	\$567,457.00	No Guarantee Claim
TOTAL						\$691,777.26	